

1925

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their application to an individual concern may be readily grasped by practical business men, and as well by students of commerce preparing for a business career.

The book is divided into five parts. The first deals comprehensively with collecting or assembling business facts to be used in a program of statistics. The collection of data regarding personnel, finances, and operations is discussed, with respect to the compilation of historical facts, future estimates, and standard or normal facts, from both internal and external sources. After several preliminary chapters dealing with determining the scope of the facts to be developed in any particular case, there is discussion of the sources and methods available for use in compiling data. Part two concerns organizing and editing various types of basic records, which supply the raw material of a statistical organization.

In the third part the various ways of presenting statistical data are described. There are chapters on the textual, tabular, and graphic methods. This section of the book is profusely illustrated by numerous excellent tables, graphs, charts, maps, etc.

The analysis and interpretation of statistical data form the subject matter of part four. Obviously the collection of facts is of little value unless the facts are analyzed and evaluated in the light of a particular business. The matter on analysis comprehends a discussion of the classification of facts having like characteristics; the association of different groups of facts in orderly and significant manner; and the computation of percentages, ratios, averages, indexes, etc. The application of the results of statistical studies to the problems of a particular business is stressed.

Part five is devoted to various miscellaneous matters; mechanical aids in statistical work; the relation between statistics and accounting; and the organization of a statistical unit.

There are six appendixes, including a comprehensive glossary of statistical terms, a discussion of various technical formulas,

and a list of problems, arranged by chapters.

The text is very well written, and is in non-technical language. The development of the subject is logical and thorough. Bibliographies at the end of most of the chapters provide additional references for those interested in a particular phase of the subject. The numerous illustrations, particularly those showing graphs and charts, have been aptly selected. The book should prove highly instructive to those unfamiliar with the subject.

Recent Additions to the Library

The Accountants' Directory and Who's Who. Rita Perine Merritt, Editor. (New York, Prentice-Hall, Inc., 1925. 902 p.)

Anglo-American Year Book, 1925. (American Chamber of Commerce in London, 1925. 566 p.)

Bankers and Brokers Directory. (New York, Williams & Company, 1925. 718 p.)

Bell, William H. *Accountants' Reports*, second edition. (New York, The Ronald Press Company, 1925. 386 p.)

Brady, John Edson. *The Law of Forged and Altered Checks.* (New York, Brady Publishing Corporation, 1925. 528 p.)

Curtis, A. B., and Cooper, J. H. *Mathematics of Accounting.* (New York, Prentice-Hall, Inc., 1925. 397 p.)

Heermance, Edgar L. *Codes of Ethics.* (Burlington, Free Press Printing Company, 1924. 525 p.)

Holmes, George E., and Brewster, Kingman H. *(Procedure and Practice Before the United States Board of Tax Appeals.* (Washington, John Byrne & Company, 1925. 225 p.)

Institute of Chartered Accountants in England and Wales. Directory. (London, Gee & Company, Ltd., 1925. 1255 p.)

Investment Bankers and Brokers of America. (Chicago, A. C. Babize, 1925. 787 p.)

Kilduff, Frederic W. *Inventory Practice and Material Control.* (New York, McGraw-Hill Book Company, Inc., 1925. 446 p.)

La Salle Extension University. *Higher Accountancy. Fire Insurance Accounting and Practice Problems.* (Chicago, 1925. 95 p.)

Lazarus, Arthur. *Stock Control in Department Stores.* (New York, Dry Goods Economist, 1925. 77 p.)

Leffingwell, William Henry. *Office Management.* (Chicago, A. W. Shaw Company, 1925. 850 p.)

Lunt, Edward C. *Surety Bonds.* (New York, The Ronald Press Company, 1922. 370 p.)

Morland, David F., and McKee, Raymond W. *Accounting for the Petroleum Industry.* (New York, McGraw-Hill Book Company, Inc., 1925. 304 p.)

National Industrial Conference Board. *Inter-Ally Debts and the United States.* (New York, National Industrial Conference Board, Inc., 1925. 290 p.)

Newlove, George Hillis, and Pratt, Lester Amos. *Specialized Accounting.* (New York, McGraw-Hill Book Company, Inc., 1925. 475 p.)

New York Laws Affecting Business Corporations. J. B. R. Smith, Editor. (New York, United States Corporation, 1925. 303 p.)

Pacioli, Frater Lucas. *Treatise on Double Entry Bookkeeping.* (London, The Institute of Book-Keepers, Ltd., 1924. 125 p.)

Robinson, J. Watts. *Robinsonian Building-Loan Interest Tables*, eighth edition, with supplement. (Brookline, E. K. Burden, 1925. 219 p.)

Stockwell, Herbert G. *How to Read a Financial Statement.* (New York, The Ronald Press Company, 1925. 443 p.)

Stull, Harry N. *A Case in the United States Court of Claims.* (Washington, John Byrne & Company, 1924. 150 p.)

United States Catalog. *The Cumulative Book Index.* (New York, The H. W. Wilson Company, 1925. 787 p.)

Willard, Raymond D. *System Building and Constructive Accounting*, second edition. (New York, McGraw-Hill Book Company, Inc., 1924. 361 p.)

Wolman, Leo. *Growth of American Trade*

Unions. (New York, National Bureau of Economic Research, Inc., 1924. 170 p.)

Young, Benjamin F. *Statistics as Applied in Business.* (New York, The Ronald Press Company, 1925. 525 p.)

News Items

At the recent annual meeting of the American Institute of Accountants, Mr. Forbes was elected a vice-president, Col. Carter a member of the council for five years, and Mr. Bickett an auditor. Col. Carter was also elected a member of the executive committee, and a member of the board of trustees of the American Institute of Accountants Foundation for the ensuing year.

Mr. Wildman has been elected to the directorate of the National Association of Cost Accountants, as director in charge of education.

Mr. Forbes has been elected secretary-treasurer of the California State Society of Certified Public Accountants for the ensuing year.

At the annual meeting of the American Society of Certified Public Accountants, which was held recently, Mr. Dunn was elected a director from the first district, and Mr. Croggon a director from the third district. Messrs. Rossetter, A. F. Wagner, and S. G. Hay were elected state representatives from Illinois, Minnesota, and Rhode Island, respectively.

Mr. Rossetter is a member of a committee of the Illinois Society of Certified Public Accountants in connection with the new Illinois accountancy law.

Mr. Frank L. Hammond, of our Birmingham office, has been elected a member of the council of the Alabama Society of Certified Public Accountants, and has been appointed chairman of the Society's Committee on Professional Ethics.